

The effect of leadership, motivation, and work discipline on the employees' performance of finance section in the regional working unit in Tulungagung regency

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ABSTRACT

The role of local government has been increasing significantly since the enactment of regional autonomy by the central government. In this case, the majority of central government authorities are delegated to each local government. Consequently, the success of development and economy of the region depends largely on the local government concerned. The performance of local governance will run well, if there is adequate government apparatus that support the local government activities. The good performance of the government apparatus will have an impact on the achievement of goals and responsibilities of the local government, the central government and the public. Therefore, the purpose of this study is to find out whether variables of leadership, motivation and work discipline can affect the performance of employees of finance section in the regional working units of Tulungagung Regency. The samples in this study are the employees of finance section in the Regional Working Units of Tulungagung Regency. Based on the multiple linear regression analysis test, it can be concluded that the variables of leadership and work discipline have significant effect on the performance of employees, while the variable of motivation does not have significant effect on the performance of employees of finance section in the Regional Working Units of Tulungagung Regency.

ABSTRAK

Peran pemerintah daerah telah meningkat secara signifikan sejak diberlakukannya otonomi daerah oleh pemerintah pusat. Dalam hal ini, sebagian besar kewenangan pemerintah pusat didelegasikan kepada masing-masing pemerintah daerah. Akibatnya, keberhasilan pembangunan dan perekonomian daerah tergantung pada pemerintah daerah yang bersangkutan. Kinerja pemerintahan daerah akan berjalan dengan baik, jika ada aparat pemerintah yang memadai yang mendukung kegiatan pemerintah daerah. Kinerja yang baik dari aparat pemerintah akan berdampak pada pencapaian tujuan dan tanggung jawab pemerintah lokal, pemerintah pusat dan masyarakat. Oleh karena itu, tujuan dari penelitian ini adalah untuk mengetahui apakah variabel kepemimpinan, motivasi dan disiplin kerja dapat mempengaruhi kinerja karyawan bagian keuangan di SKPD Kabupaten Tulungagung. Sampel dalam penelitian ini adalah pegawai dari bagian keuangan di Satuan Kerja Perangkat Daerah Kabupaten Tulungagung. Berdasarkan uji analisis regresi linier berganda, dapat disimpulkan bahwa variabel kepemimpinan dan disiplin kerja memiliki pengaruh yang signifikan terhadap kinerja karyawan, sedangkan variabel motivasi tidak memiliki pengaruh yang signifikan terhadap kinerja karyawan bagian keuangan di Satuan Kerja Perangkat Daerah Kabupaten Tulungagung.

1. INTRODUCTION

Government institutions or agencies are institutions established by the government based on a require-

ment, whose duties are based on legislations, to conduct activities to improve public services and standard of life, welfare, and happiness of the people

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(Wursanto, 2003: 11). Since the enactment of Law No. 22 of 1999 on Regional Autonomy, the role of local government has increased so fast as parts of the central government authority are delegated to the local government. The authorities possessed by the local government are very influential on the level of development and economic success in the region. The successes of a region depend largely on the situation and conditions of the regional government concerned. The local government will work well if the adequate government apparatus are available. The good performance of the government apparatus will then result in the achievement of goals and responsibilities of the local government, the central government and the people. In this era of globalization, one of the major challenges faced by the government, especially the local government, is how to display the professional apparatus, which have a high performance, competitive advantage, and ability, to uphold the ethics bureaucracy in carrying out their duties and functions.

The local government, in carrying out its duties and functions, is supported by the Regional Working Units owned. In carrying out their duties and functions, The Regional Working Units have several supporting sections; one of them is finance section. The duties of finance section are managing finance and presenting financial statement.

Tulungagung Regency has 18 Regional Working Units. Each Working Unit has a sub-section of finance, which has the function and responsibility in financial management and financial reporting. The Regional Working Units of Tulungagung Regency received unqualified opinion for three consecutive years; 2010, 2011 and 2012. The basis of the assessment is a fair presentation of financial statements, which is the responsibility of the finance section in the Regional Working Unit. This shows that the performance of the finance sections of all Regional Working Units of Tulungagung Regency is good. This situation prompted the researchers to examine the factors that affect the performance of employees of the finance section.

The factors that can improve employee performance should, as early as possible, get the attention from the employers, particularly for the employees of finance section who are required to have maximum performance in order to create good performance results. The good performance of Regional Working Unit will have an impact on the performance of the local government, especially in the delivery of information about the financial management and reporting.

Based on the above background, three factors

that can affect the level of employee performance will be discussed. This can be clearly illustrated how these three factors: leadership, motivation and work discipline can affect employee performance. For these reasons, the title that can be put forward is "The Effect of Leadership, Motivation and Work Discipline on the Performance of Employees of Finance section in Regional Working Units of Tulungagung Regency".

2. THEORETICAL FRAMEWORK AND HYPOTHESIS

Definition of Leadership

In general, it is defined that leadership involves a process of social influence, which is intentionally run by someone on others, to structure activities and relationships within a group or organization (Yukl 1994). The role of leadership is considered successful in an organization/agency when a leader is able to improve someone's performance and the performance of the organization/institution. The role of an effective leader, that makes employees comfortable, can arouse the motivation and spirit of the subordinates to work optimally because the subordinates know what the goals of the organization/institution are. The research conducted by Dewi Wahyu (2008) shows that leadership has a positive influence on employee performance.

Definition of Motivation

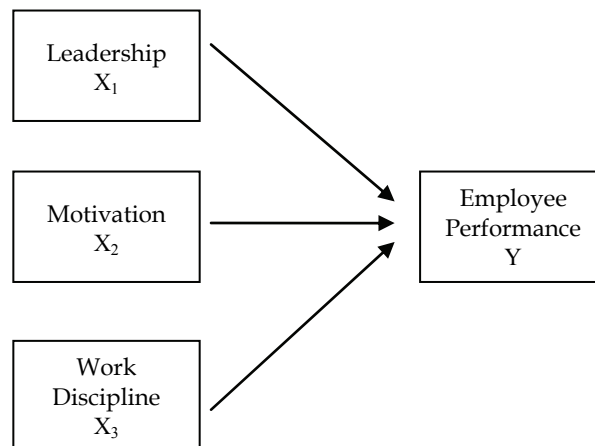
According to Hasibuan (2003: 95) motivation is derived from the Latin word "movere" which means "push" or "power driver. With the motivation, each individual of employee is expected to work hard and enthusiastically to achieve high productivity. Motivation is granting the driving force that creates work excitement on an individual, so that he is willing to work together effectively and integrated with all its resources to achieve satisfaction.

The motivation itself could arise from internal or external stimuli. Motivation from external stimuli can be done by the leader to his employees. One thing that should be taken into consideration by a leader in giving motivation is that a person is willing to work hard with the hope that he will be able to meet his needs and desires. It is also supported by the research conducted by Windy and Gunasti (2012) which showed a significant effect of motivation on employee performance.

Definition of Work Discipline

Alex (1996: 25) defines that discipline is an attitude,

Figure 1
Research Framework



behavior, and act in accordance with the company rules, either written or not. Discipline is also the awareness and willingness of a person to obey all laws and social norms in force. Employee discipline can be seen from the responsibility, attitude, behavior and action of an employee in compliance with all forms of regulation as long as they work at the agency. Good leadership will lead to employee motivation, so with high motivation the employees will have high discipline and ultimately affect the performance of employees. Work discipline owned by employees can affect the performance. It is in line with the research conducted by Dewi Wahyu (2008) which shows that better work discipline affects the performance.

Based on the problem formulation and theoretical basis described above, the hypothesis in this study is as follows:

H1 : Leadership affects the performance of employees of finance section in Regional Working Unit of Tulungagung Regency.

H2 : Motivation affects the performance of employees of finance section of Regional Working Unit of Tulungagung Regency.

H3 : Discipline affects the performance of employees of finance section of Regional Working Unit of Tulungagung Regency.

The underlying framework of this research can be drawn as in Figure 1.

3. RESEARCH METHOD

Research Design

Based on the data, this research uses primary data. The sample is the employees of the Finance Section of Regional Working Unit of Tulungagung Regency. In terms of the method of analysis, this research is classified as quantitative research that requires hypothesis tests using statistical testing tool.

Identification of Variables

Variables used in this research are dependent variable and independent variables. The dependent variable is performance of employees (Y), and the independent variables are leadership (X₁), motivation (X₂), and work discipline (X₃).

Operational Definition and Variables Measurement

The following are the descriptions of the operational definition and measurement of each of the variables used in this study:

Performance of Employees (Y)

The definition of employee performance is the respondent's assessment of perceptions about the ability of employees while at work to execute their duties. The indicators that can be used are quoted from (Windy Arilia Murty and Gunasti Hudiwinarsih 2012), such as:

1. Always come in the office on time
2. Always prepare the work the day before
3. Always follow the knowledge progress.
4. Always ask for permission if unable to attend the work place
5. Always perform work system evaluation
6. Always submit the results of work on time
7. Always work in accordance with the predetermined schedules.
8. Always comply with all regulations applied in the office.
9. Always maintain calmness during the working process.

Leadership (X₁)

Leadership concerns with a process of influencing social, which is used deliberately by someone against another person to structure activities and

Table 1
Validity Test of Leadership

Questions	Correlation Value	Significance Value	Explanation
1	0.538	0.000	Valid
2	0.471	0.000	Valid
3	0.737	0.000	Valid
4	0.685	0.000	Valid
5	0.684	0.000	Valid
6	0.576	0.000	Valid
7	0.686	0.000	Valid
8	0.675	0.000	Valid
9	0.576	0.000	Valid
10	0.396	0.001	Valid

Table 2
Validity Test of Motivation

Questions	Correlation Value	Significance Value	Explanation
1	0.675	0.000	Valid
2	0.659	0.000	Valid
3	0.484	0.000	Valid
5	0.638	0.000	Valid
6	0.773	0.000	Valid
7	0.375	0.002	Valid
8	0.244	0.020	Valid
9	0.260	0.032	Valid
10	0.659	0.000	Valid
12	0.539	0.000	Valid
13	0.491	0.000	Valid
14	0.621	0.000	Valid
15	0.385	0.000	Valid

relationships in a group or organization. Indicators used to measure leadership are quoted from (Dewi Wahyu 2008), such as:

1. The employer's openness to subordinate
2. The employer is always fair in making decisions.
3. The employer always approaches subordinate.
4. The employer always socializes regulatory changes set by government.
5. The employer is always open to subordinate.
6. The employer is always ready to help subordinates to solve personal problems.
7. The employer always pays attention to the potential of subordinates.
8. The employer always appreciates the achievement of subordinates.
9. The employer's effective leadership is strongly felt by subordinates.
10. The employer always develops work system.

Motivation (X₂)

Motivation is an encouragement or driving power existing in an individual. It can create the work

excitement for someone to be willing to work together, to carry out his duties and obligations with all efforts to achieve satisfaction. This variable is measured based on the indicators quoted from (Windy Arilia Murty and Gunasti Hudiwinarsih 2012) as follows

1. I feel secure to work in this office.
2. I feel pleased with the works I do in this office.
3. I earn salary increase for the works I do.
4. I think good job security in this office is very important.
5. I feel that the salary I receive is in accordance with the effort I do in this office.
6. I feel that the job I am handling is in accordance with my interest.
7. For me, the prize from the employer is essential.
8. For me, my employer really cares for me.
9. I feel comfortable with my employer, especially when he gives me input for the mistake I made.
10. I never feel bored with my tasks.
11. In the office, my colleagues respect me.
12. I get bonus for the work I do in this office.

Table 3
Validity Test of Work Discipline

Questions	Correlation Value	Significance Value	Explanation
1	0.736	0.000	Valid
2	0.510	0.000	Valid
3	0.670	0.000	Valid
4	0.637	0.000	Valid
5	0.583	0.000	Valid
6	0.782	0.000	Valid
7	0.623	0.000	Valid
8	0.687	0.000	Valid
9	0.658	0.000	Valid

Table 4
Validity Test of Performance of Employees

Questions	Correlation Value	Significance Value	Explanation
1	0.584	0.000	Valid
2	0.415	0.000	Valid
3	0.468	0.000	Valid
4	0.556	0.000	Valid
5	0.709	0.000	Valid
6	0.763	0.000	Valid
7	0.719	0.000	Valid
8	0.657	0.000	Valid
9	0.620	0.000	Valid

13. When I get problems at work, my employer helps me to accomplish.
14. I feel that the tasks I do are relatively in line with my skill.
15. I feel that my colleagues are willing to cooperate.

Work Discipline (X₃)

Work discipline is the awareness and willingness of a person and compliance with all regulations of organization and social norms in force. Awareness means the attitude of someone who voluntarily obeys all the rules and be aware of their duties and responsibilities. This variable is measured using the instrument of work discipline. Indicators of work discipline quoted from (Dewi Wahyu 2008), are:

1. Always come in the office on time.
2. Always prepare the work the day before.
3. Always follow the knowledge progress.
4. Always ask for permission if unable to attend work place.
5. Always perform work system evaluation.
6. Always submit the results of work on time.
7. Always work in accordance with the predetermined schedules.
8. Always comply with all regulations applied in the office.
9. Always maintain calmness during the working process.

Population, Sample, and Sampling Technique

The population is the employees of Finance Section of Regional Working Unit of Tulungagung Regency. The technique used to determine the sample in this research is non-random sampling with purposive sampling technique that is a sampling technique based on certain criteria (Jogiyanto 2004:79). The sample is the employees of finance section of each Regional Working Unit of Tulungagung Regency.

4. DATA ANALYSIS AND DISCUSSION

To test the validity, statistical analysis of correlative bivariate is used, when the significance value is less than 0.05, the question is said invalid (Imam Ghazali 2005:45). The results of validity test are shown in Table 1 to Table 4.

Reliability Test

Reliability test is performed to determine the extent to which a measurement instrument is reliable or trustworthy. In this study, the reliability test is performed using Cronbach's Alpha greater than 0.60 (see Table 5).

Normality Test

Normality test is used to test whether in the regression model, the residual data of the dependent and

Table 5
Results of Reliability Test

Variables	Cronbach's Alpha	Explanation
Leadership	0.806	Reliable
Motivation	0.777	Reliable
Work Discipline	0.824	Reliable
Performance of Employees	0.786	Reliable

Table 6
Result of Variables Hypothesis Test

No.	Variables	t-Count	Hypothesis	Result	Explanation
1	Leadership on Performance of Employees	2.592	H ₁	H ₀ rejected	Significance 0.012 < 0.05
2	Motivation on Performance of Employees	-0.342	H ₂	H ₀ accepted	Significance 0.734 > 0.05
3	Work Discipline on Performance of Employees	5.415	H ₃	H ₀ rejected	Significance 0.000 < 0.05

Table 7
Characteristics of Respondents Based on Work Period

Work Period	Number of Respondents	Percentage (%)
≤10 years	35	52.2
11 -20 years	15	22.4
21- 30 years	16	23.9
>30 years	1	1.5
Total	67	100.0

independent variables have a normal distribution or not. Normality test can be done using kolmogorov-smirnov (ks) test. If the result of k-s has a value > 0.05, then it can be considered normal.

Partial effect of Leadership on Employee Performance

Based on the Table 6, it is obtained that the value of t_{count} is 2.592, with significance value of 0.012 (less than 0.05), this means that Leadership partially has significant effect on Employee Performance.

Partial effect of Motivation on Employee Performance

Based on Table 6, it is obtained that the value of t_{count} is -0.342, with significance value of 0.592 (more than 0.05), this means that Motivation partially does not have significant effect on Employee Performance (with significance value of 0.734).

Partial effect of Work Discipline on employee Performance

Based on the Table 6, it is obtained that the value of t_{count} is 5.415, with significance value of 0.000 (less than 0.05), this means that Work Discipline partially has significant effect on Employee Performance.

Discussion

The objective of this study is to determine the effect

of leadership, motivation, and work discipline on employee performance in the finance department of Regional Working Unit of Tulungagung Regency. The characteristics of respondents include the gender ration, which is almost balance, university graduates (S1) in majority, aged 30 – 40 years in majority, work period less than or equal to 10 years. The result of regression test, in this study, shows that the model is fit. While the results of the effect of leadership, motivation, and work discipline on employee performance are as follows:

The Effect of Leadership on Employee Performance

The test result of the effect of leadership variable on employee performance shows that leadership variable has significant effect on employee performance, with the significance value of 0.012 < 0.05. This means that the first hypothesis is accepted. This result can be seen from the highest average for the leadership on the question, "The leader always appreciates the achievements of subordinates". In addition, another highest average is for question "The employer is fair in making decision." Thus, it can be concluded that better leadership will improve the employee performance. This result is consistent with the study conducted by Dewi Wahyu Urip (2008) which shows that there is positive and significant relationship between leadership and employee performance.

The Effect of Motivation on Employee Performance

The test result of the effect of motivation variable on employee performance shows that motivation variable does not have significant effect on employee performance, with the significance value of $0.734 > 0.05$. This means that the second hypothesis is rejected. This result contrasts with the result of the study conducted by Windy Arilia Murty and Gunasti Hudiwinarsih (2012), which shows that motivation has significant effect on employee performance. Motivation is a stimulant of desire and the locomotion of willingness to work; each motif has certain goal to achieve. So it can be concluded that the employees of finance department have desires, and locomotion of willingness to work, and low motif.

Judging from the condition that Tulungagung Regency has applied performance-based budgeting, motivation should have significant effect on employee performance, but the result of this study shows no effect. After confirming with the Regional Working Unit of Tulungagung Regency, it is known that the unit has applied the performance-based budgeting but not all. This occurs because of the lack of socialization of performance-based budgeting. It can be concluded that lack of socialization of performance-based budgeting is one cause that makes motivation has no effect on employee performance.

The result of interview with Edy Sudharmono, SE., MT, Finance Section Head of Financial Board of Regional Assets of Tulungagung Regency (Friday, January 10, 2014), stated:

"Basically and officially, Tulungagung Regency has been implementing performance-based budgeting, but not 100% in practice. This could be due to the lack of socialization to the existing regional working units. This result in the implementation of performance-based budgeting has not been implemented maximally."

In addition, the number of average value of question items of motivation variable below the average value, especially on question "The job I am handling now is in accordance with my interest." This indicates that the most employees of Finance Section handle the job that is not in line with their interests, so they have lower work motivation. This discrepancy is due to the work as civil servant was once less desirable because the salary was less than the regional minimum wage. This resulted in the lack of available resources. The employments are not based on the ability and

competence. Positioning is not based on the ability or competence pursued through education. But this does not apply to the Section Head or equivalent because they are required and recruited according to the ability or competence. While this study use a sample of employees, or equivalent to staff. However, after 2012, enacted provisions that employees recruited should have the ability and competence in accordance with their job. As described in the Regulation of the State Personnel Board No. 9 of 2012, that the provision of the Civil Service Candidates must be effective, which means that it should done in accordance with the needs of the organization and accountability. This study was carried out after 2012, in which it is required that the employee must work in accordance with the interest. From the existing study sample, most of the sample employees have been working before 2012, so there is still much work to be done which is not in accordance with the interests of employees. It can be seen from the characteristics of the respondents which are based on the period of work, as seen in Table 7.

The result of interview with Edy Sudharmono, SE., MT, The Finance Section Head of Financial Board of Regional Assets of Tulungagung Regency (Friday, January 10, 2014), stated as follow:

"At the time of initial appointment of civil servants, the government got difficulties to find employees who fit with the type of task of the vacant position. This may be due to lack of interest from the prospective civil servants. Perhaps, one of the reasons is that the wages of civil servants received were very small; resulting in the appointment was not in accordance with the competencies and needs. Thus this resulted in the incompatibility of competence or interests with the field of work done. But for now, it has been applied that the competence should be in accordance with the field of work handled."

It can also be seen from the question item, "I got a bonus for the work I have done in this office." Bonus, in this study, means overtime pay or remuneration. For employees, there is bonus or overtime pay, but in budgeting it is included in indirect employee expenditure. The low average response to these indicators could be due to the budget of a Department or agency which has designed a year earlier. For example, if an employee doing overtime for 30 days in a year but only budgeted for 20 days, the overtime pay given is only for the 20 days. And for remuneration, the employee does not receive remuneration such as

tax officials, police, or teachers, because employees are under the Minister of Home Affairs that does not apply any policy on remuneration. Thus, this triggers the sense of dissatisfaction and low motivation of the employees.

The result of interview with Edy Sudharmono, SE., MT, The Finance Section Head of Financial Board of Regional Assets of Tulungagung Regency (Friday, January 10, 2014), stated:

"Regional Government Budget is already budgeted a year earlier. Overtime pay or bonuses have been budgeted and included in the Indirect Expenditure. For example, if an agency has budgeted overtime pays for 20 days, while the realization is for 30 days, then the excess overtime is unpaid. There is no remuneration for the employees because the regional government employees are under the auspices of the Minister of internal Affairs, where the Minister of the Internal Affairs does not impose any remuneration."

In addition, it can be seen from the question, "I feel that the salary I received is in accordance with the effort I made in this office." This happens because the employees get their salaries based on the grade levels they owned, and not based on the performance. Salary increase for employees is not based on their performance, but the government decision, such as for 2014, the salary increase of 6% was due to inflation. In this case, the employees who work hard get the same salary as those who do not work hard. This results in less motivation.

The result of interview with Edy Sudharmono, SE., MT, The Finance Section Head of Financial Board of Regional Assets of Tulungagung Regency (Friday, January 10, 2014), stated:

"The increase in salaries for employees has been set by government. For 2014, the government has implemented an increase of 6%. And for each year, the increase in salaries is not the same. This depends on the government policy."

The Effect of Work Discipline on Employee Performance

The test result of the effect of work discipline variable on employee performance indicates that work discipline variable has significant effect on employee performance, with the significance value of $0.000 < 0.05$. This means that the third hypothesis is accepted. It can be seen from the highest average for the work discipline on the question, "Always ask for permission if unable to attend the work

place." This means that the employees of Finance Section always ask permission if unable to attend the work place. Besides, another question which has the highest average is, "Always obey the rules set in the office." This indicates that the employees of Finance Section obey all rules set in the office, as explained above that discipline is the awareness and willingness of individual to obey all rules and social norms in force. So, it can be concluded that higher discipline owned by the employees will improve the employee performance. This result is consistent with the research conducted by Dewi Wahyu Urip (2008) which indicates positive and significant effect of work discipline on employee performance.

5. CONCLUSION, IMPLICATION, SUGGESTION, AND LIMITATIONS

It shows that there is an effect of the variables of leadership, motivation, and work discipline on employee performance in Finance Section in the Regional Working Unit of Tulungagung Regency. Simultaneous Test (F test) shows that this research model is said fit. While Partial Test (t test) shows that only leadership and work discipline that have significant effect on employee performance.

The first hypothesis is accepted that leadership affects employee performance, with the significance value of $0.012 < 0.05$. This is because the employer always appreciates the achievements of his subordinates, and the employer is always fair in making decision so as to affect employee performance.

The second hypothesis is rejected that motivation does not affect employee performance, with the significance level of $0.734 > 0.05$. Motivation does not have significant effect on employee performance because of the lack socialization on performance-based budgeting, incompatibility between the job handled and the competence or interest, and the salary increase for employees.

The third hypothesis is accepted that work discipline affects employee performance, with significance value of $0.000 < 0.05$. This is because the employee should ask permission if unable to attend work place and obey all rules set in the office.

The researchers realize that, in this study, there are still some limitations that may affect the study results. These limitations are:

The samples are not using slovin formula.

The time used to distribute the questionnaires is limited; this makes some of the distributed questionnaires not returned. And these results in fewer questionnaires processed.

The researchers only interviewed one source.

From the results of analysis and conclusion above, the suggestions that can be put forward are as follows:

The researchers may further use slovin formula in determining the sample.

The researchers may further add to time in distributing the questionnaires, so that the research may result in general.

The researchers may further add to respondents to be interviewed in order to get more information, so that the research can be stronger.

The agencies are expected to be able to provide more stimulus to the employees of finance section so as to improve the employee performance, such as performing socialization to all Regional Working Units of Tulungagung Regency on the Performance-based budgeting, so that all Working Units can implement it 100% and the employee motivation is getting higher.

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